

HB 36 -- TAX CREDITS

SPONSOR: Stacy

This bill sunsets the Affordable Housing, the Contributions to Domestic Violence Victims Shelter, the Disabled Access, the Development Disability Care Provider, the Family Development Account, the Missouri Health Care Access Fund Donation, the Residential Treatment Agency, the Senior Citizens Property Tax Relief, the Shared Care, the Special Needs Adoption, and the Youth Opportunities and Violence Prevention Tax Credits on December 31, four years after the effective date of this bill.

The bill also sunsets the the Brownfield Redevelopment, Business Use Incentives for Large-Scale Development (BUILD), the Certified Capital Company, the Community Development Corporations, the Distressed Communities, the Distressed Land Assemblage, the Enhanced Enterprise Zone, the Enhanced Enterprise Zone Megaproject, the Enterprise Zone Employee Training, the Historic Preservation, the Infrastructure Development and Reserve Fund Contribution, the Innovation Center, the Low-Income Housing, the Missouri Quality Jobs, the Neighborhood Preservation, the New or Expanded Business Facility, the New or Expanded Business Facility in an Enterprise Zone, the Retained Business Facility, the Reserve Bond Guarantee, the Seed Capital, the Small Business Guarantee Fees, the Small Business Incubator, the Transportation Development in a Distressed Community, and the Wine and Grape Production Tax Credits on December 31, three years after the effective date of this bill.

Finally, the bill sunsets the Agricultural Product Utilization Contributor, the Bank Tax Credit for S Corporations, Bank Franchise, the Corporate Franchise Income, the Family Farm Breeding Livestock Loan, the Health Insurance Pool, the Life and Health Insurance Guaranty, the New Generation Cooperative Incentive, the Property and Casualty Guaranty, the S Corporation Shareholders Association, the S Corporation Shareholders of Credit Institutions, Self-Employed Health Insurance Tax Credits on December 31, two years after the effective date of this bill.

This bill is the same as HB 1238 (2018).